Preston|Gates|Ellis & Rouvelas|Meeds LLP

CHUTHER@PRESTONGATES.COM (202) 661-3850

June 18, 2004

VIA ELECTRONIC and OVERNIGHT MAIL

Ms. Carole J. Washburn
Executive Secretary
Washington Utilities & Transportation Commission
1300 Evergreen Park Drive SW
Olympia, Washington 98504-7250

Re: Docket No. UT-023003

Supplemental Reply Testimony of Dr. Timothy J. Tardiff, Christian M. Dippon

and Francis J. Murphy on behalf of Verizon Northwest Inc.

Dear Ms. Washburn:

Enclosed please find an original and six copies of the Supplemental Reply Testimony of Dr. Timothy J. Tardiff, Christian M. Dippon and Francis J. Murphy filed on behalf of Verizon Northwest Inc. ALJ Mace has authorized the electronic filing of these documents with the Commission. Thank you for your consideration of this matter. Please contact me if you have any questions.

Sincerely,

Christopher S. Huther

cc: All Parties

A LAW FIRM

A LIMITED LIABILITY PARTNERSHIP INCLUDING OTHER LIMITED LIABILITY ENTITIES